

## NEW SOUTH WALES DENTAL TECHNICIANS REGISTRATION BOARD

ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2008



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24 October 2008

The Hon John Della Bosca Minister for Health Level 30, Governor Macquarie Tower 1 Farrer Place SYDNEY NSW 2000

Dear Minister

Pursuant to the provisions of the Annual Reports Act 1984, I have pleasure in submitting this Annual Report of the New South Wales Dental Technicians Registration Board for the year ended 30 June 2008 for presentation to Parliament.

Yours faithfully

Meredith Kay Chairperson

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### 1. CHARTER

The Dental Technicians Registration Board is established under the provisions of the Dental Technicians Registration Act 1975 to exercise the powers, authorities, duties and functions necessary for carrying the provisions of the Act into effect.

Dental technicians are involved in all aspects of the construction of removable and fixed appliances to restore function to the human mouth. There have been a number of technological advances in this area however, it is still a craft oriented profession as all such appliances are made largely by hand to a clinician's prescription. Training for the profession is a nationally approved Diploma of Dental Technology. This is delivered two to three days a week over two years by Randwick College of Technical and Further Education. Students are required to be employed in an approved dental laboratory when not attending TAFE and they must accrue 3500 hours of paid employment and successfully complete the Diploma in order to qualify for registration in NSW. Students who completed all previous courses or dental technicians who trained overseas are required to pass an examination approved or conducted by the Board.

Dental prosthetists are dental technicians who have undertaken a further two years part time study in the Advanced Diploma of Dental Prosthetics. Minimum entry level is registration as a dental technician in NSW and completion of a Diploma in Dental Technology or an upgrade to the Diploma as stated in the National Health Training Package. Dental prosthetists are qualified to deal directly with the public for the construction of removable and fixed prosthetic appliances.

### 2. AIMS AND OBJECTIVES

- o To maintain a register of qualified dental technicians and an index of qualified dental prosthetists entitled to practise in New South Wales;
- To arrange examinations and determine the standards to be achieved in those examinations for eligibility to practise as dental technicians or dental prosthetists in New South Wales;
- o To promote the establishment of courses of training for persons wishing to become dental technicians or dental prosthetists in New South Wales;
- o To inquire into the competence of registered dental technicians and dental prosthetists to practise, and suspend or cancel registration or practising certificates, where appropriate.

### 3. Access

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477 Pitt Street Haymarket NSW 1238

SYDNEY NSW 2000

Telephone: (02) 9219 0233 E-mail: dtech@hprb.health.nsw.gov.au Facsimile: (02) 9211 9318 Internet: www.dtechreg.health.nsw.gov.au

Hours: 8.30 a.m. - 5.00 p.m., Monday to Friday. (Cashier services cease at 4.30 p.m.)

### 4. BOARD MANAGEMENT AND STRUCTURE

### 4.1 MEMBERSHIP

Membership of the Board is prescribed under section 6 of the Act and comprises nine members, as follows.

 One person, not being a registered dentist or a registered dental technician, nominated by the Minister for Health and appointed by the Governor as Chairperson.

Ms Meredith Kay. Cert DTherapy, Cert HR, GradDip Hlth Sc Ed

One dentist nominated by the Dental Board.

Associate Prof. Sybille Katherine Lechner. BDS Sydney 1956 MDS Sydney 1961 FRACDS, FPFA

• One dentist nominated by the Board of Sydney Dental Hospital.

Dr Alicja Smiech. BDS (Hons) Poland 1984 FFDF

 One dental technician nominated by the Dental Technicians Association of New South Wales.

Mr. Reginald Francis Scott. AM (resigned with effect from 20 April 2008)

 One dental technician nominated by the Australian Commercial Dental Laboratories Association of New South Wales.

Mr. Derek William Tracey. JP Craftsman's Certificate DT 1981

Two dental technicians nominated by the Minister for Health.

Mr. Robert Ashley Boshier. AdvDipDP(Syd)

Mr. Graham James Key. AdvDipDP(Syd) DipTech(Syd) DipTeach(Tech)

(Mr Key resigned 7 October 2007)

Mr. Keith William James Anderton

(Mr Anderton appointed 23 January 2008)

One solicitor nominated by the Minister for Health.

Mr. Michael Miceli, LL.M

One dental technician nominated by the Health Services Union

Ms Ewa Jadwiga Bury. CertDP

The Board was appointed on 6 September 2006 for a term of three years.

#### 4.1.1 ATTENDANCE AT MEETINGS

The Board met on 11 occasions, usually on the fourth Thursday of each month.

| Ms Kay            | attended | 10 | meetings |
|-------------------|----------|----|----------|
| Prof. Lechner     | attended | 8  | meetings |
| Dr. Alicja Smiech | attended | 7  | meetings |
| Mr. Scott         | attended | 6  | meetings |
| Mr. Tracey        | attended | 8  | meetings |
| Mr. Boshier       | attended | 11 | meetings |
| Mr. Key           | attended | 3  | meetings |
| Mr Anderton       | attended | 5  | meetings |
| Mr. Miceli        | attended | 9  | meetings |
| Ms Bury           | attended | 10 | meetings |

Mr Graham Key, who had been appointed to the Board in August 2000 as a nominee of the Minister, tendered his letter of resignation to the Governor on 7 October 2007. Mr Keith Anderton was appointed to the Board on 23 January 2008, vice Mr Key.

Mr Reg Scott AM, who had been appointed as a founding member of the Board in 1976, tendered his letter of resignation to the Governor on 20 April 2008. Mr Scott had been awarded the Medal of the Order of Australia (OAM) in 1981 for services to dentistry and more recently, was appointed a Member of the Order of Australia (AM) on 9 June 2008. Mr Scott resigned from the Board due to ill health.

#### 4.1.2 COMMITTEES OF THE BOARD

### Complaints Screening Committee

Dr Smiech

Mr. Scott (until Dec 2007)
Mr. Key (until Sep 2007)
Mr Tracey (from Nov 2007)

### **Qualifications Committee**

Mr Boshier

Mr. Key (until Sep 2007)
Mr. Scott (until Dec 2007)
Dr Smiech (from Nov 2007)
Mr Anderton (from Mar 2008)

#### 4.1.3 FEES

Remuneration of part-time members of the Board, is as follows:

Chairperson \$2,266.00 p.a. Members \$1,700.00 p.a.

### 5. REVIEW OF OPERATIONS

### 5.1 APPEALS AGAINST DECISIONS OF THE BOARD

No appeals were lodged with the District Court against any decisions of the Board.

### 5.2 COMPLAINTS AND DISCIPLINARY MATTERS

The Health Care Complaints Act 1993 requires the Board and the Health Care Complaints Commission (HCCC) to advise each other of complaints received and to consult concerning the resolution of complaints. A complaint made to the Board is deemed to be also made to the HCCC, and vice-versa.

To assist in the administrative arrangements to implement the requirements of the Act, the Board had established a Complaints Screening Committee to consider complaints and consult with the HCCC. The Board delegated to the Committee the authority to make decisions relating to complaints on its behalf. Complaints concerning the provision of services by dental technicians and dental prosthetists were considered by the Committee, and complaints concerning alleged breaches of the Dental Technicians Registration Act and Regulations were considered by the Board.

### 5.2.1 COMPLAINTS SCREENING COMMITTEE

The Committee comprised two to three members of the Board and an officer from the HCCC.

The Committee met on 10 occasions and considered 24 new complaints. There were no cases carried over from the previous period. The nature of the complaints and the outcome of investigations were as follows:

#### Nature:

| Dissatisfaction with Dental Appliance and/or |    |
|--|----|
| Commercial dispute:                          | 19 |
| Infection control                            | 1  |
| Unsatisfactory Professional Conduct:         | 5  |
| Outcome:                                     |    |
| Satisfactorily resolved or                   |    |
| Referred to another body:                    | 8  |
| Ongoing:                                     | 9  |
| Unsubstantiated:                             | 7  |

### 5.2.2 BOARD OF INQUIRY

The Board did not conduct an Inquiry under Section 20 of the Dental Technicians Registration Act during the reporting period.

### 5.3 EXAMINATION FOR REGISTRATION

#### 5.3.1 Examination Results

The Board conducted examinations at Sydney Dental Hospital in July 2007 and February 2008 with a total of 8 candidates participating. Four of the candidates, one from Poland, one from Germany, one from England and one who completed their TAFE Diploma in 2004 were successful.

### 5.3.2 EXAMINERS

Mr. Emmanuel Belivanis has held the position of Chief Examiner since June 2005. The other examiners who served during the year were Messrs. Peter Poulikakos, Robert Underdown and Jim Antoniou and Ms Helen Fragakis. The Board has continued its practice of appointing examiners on a rotational basis.

#### 5.3.3 Examination Policy

The Board has maintained its policy regarding applicants for registration who trained overseas in a language other than English. Effective from mid 2004, those applicants have been required to demonstrate their competence in the English language by achieving a minimum pass mark of 6 in each of IELTS' four language skills at the academic level before being eligible to sit the Board's examination.

### 5.3.4 NATIONAL EXAMINATION

Delegates at the Council of Regulating Authorities (CORA) meeting for Dental Technicians and Dental Prosthetists in Canberra in September 2007, agreed to CORA organising the competency examination for overseas trained applicants for registration. The NSW, Queensland and New Zealand Registration Boards agreed to temporarily suspend their own examinations to allow the CORA exam to proceed in July of 2008.

### 5.3.5 Approvals to Practise Under Section 13(2)(f) of the Act

The Board granted approval to one applicant for registration to practise under supervision pursuant to section 13(2)(f) of the Act (i.e. in circumstances where they had undertaken their training overseas, but had failed the Board's examination).

### 5.4 HEALTH TRAINING PACKAGE HLT07

A representative from the Board joined industry and association representatives at a meeting at Meadowbank TAFE in August 2007, to discuss TAFE's draft course and unit competency delivery and assessment strategy documents relating to the dental technology/prosthetics qualifications in accordance with the revised Health Training Package HLT07.

### 5.5 REGISTRATION

The Board maintained the Register of dental technicians and Index of dental prosthetists as required under the provisions of sections 14 and 18A of the Act.

#### 5.5.1 STATISTICS

|   | 2007 | 2008 |
|---|------|------|
| Dental technicians registered as at 30 June         | 784  | 817  |
| Dental <b>prosthetists</b> registered as at 30 June | 450  | 452  |
| New dental technicians registrations                | 62   | 64   |
| Section 15(1)(a) Recognised quals                   | 32   | 35   |
| Section 15(1)(c) Examination                        | 4    | 4    |
| Mutual Recognition Act                              | 26   | 25   |
| New dental prosthetists registrations               | 20   | 16   |
| Section 18B(1)(a) Recognised quals                  | 16   | 13   |
| Mutual Recognition Act                              | 4    | 3    |
| Re-registrations                                    |      |      |
| Dental <b>technicians</b>                           | 17   | 16   |
| Dental <b>prosthetists</b>                          | 5    | 5    |
| Deletions   |      |      |
| Dental technicians                                  | 51   | 47   |
| Dental <b>prosthetists</b>                          | 14   | 19   |

### 5.5.2 STANDARD TIMES FOR PROVISION OF SERVICES

The Board provided an efficient response to applicants for registration, and in doing so complied with relevant sections of the Act by processing applications within 30 days.

### 5.6 Unfinancial Practitioners

The Board informed dental technicians and dental prosthetists whose names had been removed from the Register for non-payment of their annual practising fee, that should they intend to practise in New South Wales they would need to apply for re-registration as a dental technician and, where appropriate, for a practising certificate as a dental prosthetist.

### 5.7 Fees

The fees for the Board's services remained unchanged as follows:

|                            | Dental Technician | <u>Dental Prosthetist</u> |
|----------------------------|-------------------|---------------------------|
|                            | \$                | \$                        |
| Registration Fee           | 120               | 240                       |
| Re-registration Fee        | 120               | 240                       |
| Annual Renewal Fee         | 80                | 160                       |
| Inspection of the Register | 10                |                           |
| Inspection of the Index    |                   | 10                        |

### 5.8 FREEDOM OF INFORMATION

There were no applications under the Freedom of Information Act for information held by the Board.

### 5.9 COUNCIL OF REGULATING AUTHORITIES (CORA)

The Council of Regulating Authorities (CORA) for Dental Technicians and Dental Prosthetists consists of delegates from all regulating bodies, educational institutions and professional associations in Australia and New Zealand. The Board contributes to the operating costs of CORA by remitting a capitation fee of \$15.00 per dental prosthetist. Throughout the year, the Board contributed to CORA's development of an examination process that will be employed in all Trans-Tasman jurisdictions to assess the skills of overseas trained applicants for registration. CORA's annual conference was held in Canberra in September 2007 and Wellington, New Zealand will be the venue for 2008.

### 5.10 INSPECTIONS

### 5.10.1 Random Inspections

Inspectors appointed by the Board undertook 38 random inspections, and made 47 assessments in respect of practitioners and their compliance with the provisions of the Dental Technicians Registration Act 1975. Random inspections have become a regular feature of the Board's compliance strategy.

All practitioners are expected to operate in accordance with the provisions of the Act. A particular focus was placed on ensuring that practitioners were compliant with infection control guidelines, as set out in the Dental Technicians Registration Regulation 2003.

### 5.11 LEGISLATIVE CHANGE

In May 2006, the then Minister announced that the Premier had endorsed his timetable for a review of the Act. The Board had been pressing for such a review for a number of years and welcomed this as a major breakthrough and an opportunity to bring it into line with legislation governing other health professions. There have been no further developments.

### 5.12 SCHOLARSHIPS

The Board has instituted a scholarship scheme to encourage the pursuit of clinical and academic excellence by students undertaking the Advanced Diploma of Dental Prosthetics course conducted by NSW TAFE. The scholarship is equivalent to 25% of the enrolment fee for the course, presently \$6,625, and is awarded twice annually at the completion of each intake. The scholarship is awarded to the student who achieves the highest ranking at the conclusion of the Advanced Diploma of Dental Prosthetics course. Mr Eddy Tahtouh was the first recipient of the grant.

### 5.13 TAKING OF IMPRESSIONS FOR IMPLANTS

The Board reaffirmed its policy that a dental prosthetist, with appropriate training and/or experience, may be involved in the planning and construction of implant retained overdentures in co-operation with a dentist and may deal directly with the public to take impressions and construct such dentures, once healing of implant/abutment sites is complete.

### 5.14 INFECTION CONTROL STANDARDS

The Board distributed copies of the ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists to all new registrants.

### 5.15 Publications

Existing publications available from the Board and from its website:

- · Registration of dental technicians in NSW
- Joining Instructions (relating to the Board's examination for registration)
- Memoranda to Dental Technicians and Dental Prosthetists
- Newsletters
- ACDLA/ACT WorkCover/ADPA Occupational Health and Safety guidelines for Dental Technicians and Dental Prosthetists

### 5.16 OVERSEAS TRAVEL

Throughout the year, none of the Board members undertook overseas travel on the Board's behalf.

### 5.17 CONSULTANCIES

Throughout the year, the Board did not engage any consultants.

### 5.18 NATIONAL REGISTRATION

On 26 March 2008, the Council of Australian Governments (COAG) signed an Intergovernmental Agreement on the health workforce, the aim of which is to create a single national registration and accreditation system for the following ten health professions: medical practitioners, nurses and midwives, pharmacists, physiotherapists, podiatrists, psychologists, osteopaths, chiropractors, optometrists and dentists, including dental prosthetists, hygienists and therapists. COAG advised that national registration should "support workforce responsiveness, flexibility, sustainability and innovation" and will also mean that health professionals will be able to practise across State and Territory borders without having to re-register. Dental technicians are excluded from the scheme at this point in time, as they are not subject to registration in each of the eight jurisdictions within Australia.

Key features of the new arrangements include:

- a single consolidated scheme
- a new national professional board for each of the ten professions
- each profession will develop standards for its profession
- individual registration and accreditation decisions will remain the responsibility of the profession
- community representatives to play a key role in the scheme

### 6. ADMINISTRATION

### 6.1 MANAGEMENT AND STRUCTURE

The Health Administration Corporation provides administrative support to the Health Professionals Registration Boards (HPRB) created by the following legislation:

Chiropractors Act 2001
Dental Technicians Registration Act 1975
Nurses and Midwives Act 1991
Optical Dispensers Act 1963
Optometrists Act 2002
Osteopaths Act 2001
Physiotherapists Act 2001
Podiatrists Act 2003
Psychologists Act 2001

Under the provisions of their respective Acts, the Boards are established as the statutory bodies to deal with protection of the safety of the public and professional practice issues in New South Wales. The principle functions of the Boards include the determination of professional standards, qualifications and experience required for registration and the maintenance of professional and ethical standards through the administration of disciplinary and impairment management provisions.

The Boards are self-funding with salaries and associated on-costs paid by the Health Administration Corporation.

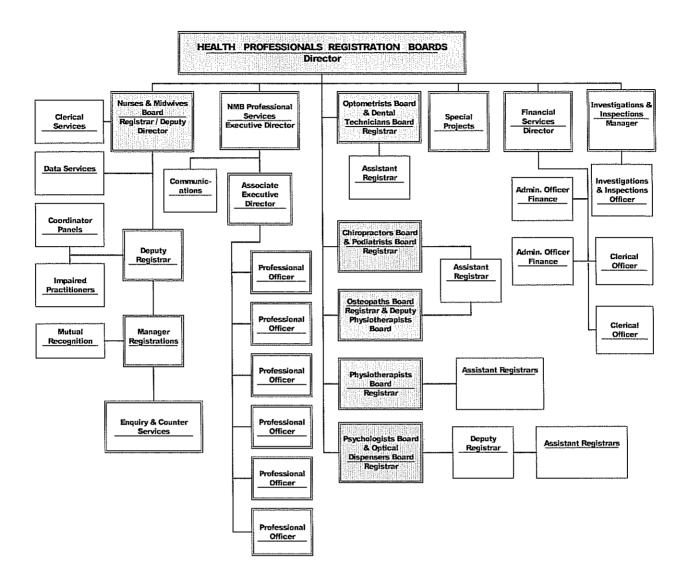
In accordance with legislation, the Health Administration Corporation paid the Boards' accounts from fees received and transmitted to the Corporation. Future expenditure for disciplinary costs, litigation and, where required, the election of Board members, has been taken into account within the Boards' accumulated funds.

The total administrative expenditure for all the above Boards in 2007/2008 was \$10,089,043. In the previous reporting year of 2006/2007 the total cost was \$8,263,911.

During the reporting period, staff of the Health Professionals Registration Boards, employed under Chapter 1A of the Public Sector Management Act, filled the equivalent of 63 full-time positions (including one Executive Officer position at level 2). For the previous 2 years, staff establishment levels were equivalent to 61 and 57 full-time positions respectively.

Staff of the HPRB operate within, and benefit from, the personnel policies of the Department of Health, including the Department's Code of Conduct and its occupational health practices. The Health Professionals Registration Boards are managed by Mr J Tzannes, Director and Mr R Dwyer, Deputy Director.

### 6.2 HEALTH PROFESSIONALS REGISTRATION BOARDS ORGANISATION CHART



Secretary Michael Jaques Assistant Secretary Christine Gursen

### 6.3 NSW HEALTH DEPARTMENT CODE OF CONDUCT

Employees of the Boards comply with the Department of Health Code of Conduct, which provides direction in relation to standards of conduct and prevention of corruption, maladministration and waste. The Code, which was reviewed and re-issued in October 2005, is accessible to all HPRB employees via the Department of Health website (www.health.nsw.gov.au).

### 6.3.1 Staff Training

Staff of the Health Professionals Registration Boards are employed under Chapter 1A of the Public Sector Management Act.

The Board has approximately 63 staff members (the number fluctuates with casual staff being employed over busy periods) and they were able to complete a number of training courses during the period 1 July 2007 and 30 June 2008.

In keeping with the principles relating to professional standards that are set out in the Code of Conduct, the HPRB provided staff with the opportunity to enhance their skills, knowledge and competence through training courses. During the year, a total of 12 employees attended training at 23 different courses. In summary, approximately 20% of HPRB staff received additional training at a cost of approximately \$323.75c per staff member at a course cost of \$168.91 per course \*. (note: some courses are provided free of cost, e.g. Fire Warden Training provided by the Building Management – Knight Frank)

\* Note: this figure does not include time lost (36 days) when staff are at this training and not at their workstations or salary paid whilst at training.

### 6.4 ETHNIC AFFAIRS PRIORITIES STATEMENT

The primary responsibility of the nine boards administered by the Health Professionals Registration Boards is the protection of the safety of the NSW public by granting registration to appropriately experienced and qualified persons of good standing. In order to integrate the principles of multiculturalism into the activities of the boards, two key strategies and a number of initiatives have been implemented.

The key ethnic affairs strategies are:

- To promote the recognition and registration of overseas trained health professionals as provided for in the legislation; and
- To assist overseas trained applicants with the Board's registration and documentation requirements through the provision of information, interpreters and translation services, as appropriate.

Under the key result areas of social justice and economic and cultural opportunities, the following initiatives are in place to assist people from both culturally and linguistically diverse backgrounds, who make contact with the Board:

- 1. Promoting recognition and registration of overseas trained health professionals;
- 2. Assisting with the Board's registration and documentation requirements for overseas trained applicants;
- 3. Maintaining a range of bilingual health professionals and/or staff employed by the HPRB;
- 4. Ensuring the use of ethnic media options for community information circulated by the Board;
- 5. Ensuring that the Board receives advice on matters within its jurisdiction relating to people of culturally diverse backgrounds;
- 6. Promoting a culturally diverse workforce; and
- 7. Ensuring that the Board is aware of the Government's ongoing commitment to implementing the principles of multiculturalism.

All of the boards jointly maintain these initiatives, which have continued throughout the reporting period, to assist individuals in gaining access to the full range of services provided by the Board. In keeping with the Board's ongoing commitment to the principles of multiculturalism, the strategies and initiatives will continue to apply in the coming year.

### Overseas Training - Recognition of Qualification

The Board conducts or facilitates practical examinations for overseas trained applicants who are seeking registration as a dental technician. Following successful completion of the examination, applicants of good character are eligible to apply for registration.

In addition, under the provisions of the Mutual Recognition (NSW) Act 1992 and the Trans Tasman Mutual Recognition (NSW) Act 1996, overseas trained health professionals with current registration in another Australian state or territory or in New Zealand are able to apply for registration in NSW based on their registration status and good standing.

### Interpreter and Translation Services

Board clients, who made contact either by telephone, mail, electronic media or in person, were able to access professional interpreters and translation services as required. In addition to the external language services available to Board clients, members of staff within HPRB provided assistance with translations and information in the following languages:

| Arabic             | German     | Italian  | Romanian  |
|--------------------|------------|----------|-----------|
| Cantonese          | Greek      | Malay    | Russian   |
| Filipino (Tagalog) | Hokkien    | Mandarin | Spanish   |
| French             | Indonesian | Polish   | Turkish   |
|                    |            |          | Ukrainian |

### 6.5 NSW GOVERNMENT ACTION PLAN FOR WOMEN

The NSW Government has sought to promote the position and involvement of women in all aspects of society through its Action Plan for Women and the inclusion of the principles of equality of access and rights of participation as part of the core business of all government agencies.

The key objectives of the Action Plan are to eliminate violence against women, to improve the health and quality of life of women and to provide a responsive environment that enables women to participate fully in the economic, social and educational life of society.

Among the initiatives introduced by the Government is the progressive increase in the number of women members on statutory boards and bodies to achieve a level of 50% of board representation. With regard to the nine boards administered by HPRB, nominations for board members are made by the Minister, designated nominating bodies or other mechanisms specified by the relevant legislation. Thus, where vacancies occur or when membership nominations are requested for a new board, the HPRB informs the nominating bodies of the Government policy regarding female representation and advises of the requirement to provide equal representation.

As at 30 June 2008, the Dental Technicians Registration Board has 8 members 4 of whom are female.

In relation to access to the profession for women, the Board and HPRB cannot influence the participation levels of women. However, the Board's registration records provide an indication of the number of female registrants at the end of the financial year. At the time of reporting, the Register records a total of 204 female registrants, being 26% of the total registrants, as compared to 187 female registrants representing 25% for the previous year. It should be noted that these figures vary during the course of the year as the status of registrants alters within the renewal periods.

### 6.6 Waste Reduction and Purchasing Policy (WRAPP)

The NSW Government's Waste Reduction and Purchasing Policy (WRAPP) requires all government agencies to implement plans to reduce waste and increase the purchase of recycled content materials. Agencies are also required to report on the progress and achievements in regard to WRAPP plans in their Annual Reports.

Throughout the reporting period, the Health Professionals Registration Boards (HPRB) continued to work towards improvements in reducing waste, recycling of paper products, consumables and office equipment and the extent of purchases of consumables containing recycled content. The strategies that were put in place in previous years were maintained and environmentally sound solutions were applied to changing circumstances.

With regard to office equipment, HPRB ensured that, where possible, its equipment was retained and re-used with appropriate modifications. An example of the effective re-use of out-dated equipment has been the reallocation of several computers to other functional uses that require lesser standards of functionality, such as use as 'dumb terminals' for specific single applications. In other circumstances where equipment was not suited to the use of copy paper with a higher proportions of recycled content, the HPRB has been able to maintain usage of white copy paper with a 50% recycled content.

During the reporting period of 2007 - 2008, HPRB:

- Purchased all A4 copy paper with 50% recycled content;
- Recycled approximately 90-95% of total paper waste;
- Recycled 100% of paper/cardboard packaging. Separated and directed packaging material to the building's centralised disposal systems for recycling
- Sent 95% of toner cartridges for recycling.
- Provided an increased number of recycled paper "wheelie" bins throughout the office.

The following waste avoidance strategies remained in place throughout the year:

- Scrap recycled paper is diverted for use as message pads and for note taking;
- Use of email to communicate within HPRB and with Board members and other personnel;
- Allocation of paper recycling containers at all workstations to divert paper from waste bins and landfill;
- Referral of clients to Board websites as the preferable alternative to supplying hard copy information packages; and
- Use of double sided printing where possible.
- Where office equipment must be replaced. During the year, HPRB reused components and parts in-house to maintain or extend the life span of current equipment so that no computers (CPUs) or monitors were sent for recycling.

Over the past year, the HPRB has maintained its focus on the critical assessment of waste management issues associated with the Boards' operational responsibilities and monitoring of its facilities, product and usage patterns, to enable strategic updates to the Boards' WRAPP plan.

### 7. FINANCE AND BUDGET

### FORMAT

The accounts of the Board's Administrative operations as well as Education & Research activities are contained in the independent audit report as set out in the annual report.

### 2. PERFORMANCE

The accounts in respect of the Board's administrative operating expenditure for the year showed expenditure of \$185,610. This is less than the budgeted expenditure of \$216,179 as contained in last year's annual report.

### 3. BUDGET

The Budget in respect of the administrative operation for the period 1 July 2008 to 30 June 2009 is as follows:-

|                                   | \$       |
|-----------------------------------|----------|
| INCOME                            |          |
| Fees                              | 141,200  |
| Interest                          | 48,694   |
| Total                             | 189,894  |
|                                   |          |
| EXPENDITURE                       |          |
| Salaries & Associated Staff Costs | 111,653  |
| Building Expenses                 | 6,714    |
| Subsistence & Transport           | 12,013   |
| Members Fees                      | 21,265   |
| Fees for Service                  | 24,352   |
| Post & Communications             | 6,372    |
| Printing & Stationery             | 2,565    |
| Plant & Equipment                 | 44       |
| Education & Research              |          |
| Miscellaneous                     | 28,457   |
| Depreciation                      | 2,375    |
| Total                             | 215,812  |
| Operations Deficit                | (25,918) |
| Operations Deficit                | (25,918) |

### 4. EXPENSES

The 2008/2009 year's budget includes salary oncost charges which reflect provision for Superannuation.

### 5. PAYMENTS PERFORMANCE

The payments in respect of the Boards' administration expenditure is included in the accounts of the Health Administration Corporation. A selected sample for each quarter of the year provided the following information: -

|           | Accounts paid on time |          | Less<br>Than 30 | Between<br>30 to 60 | More<br>than 90 |  |
|-----------|-----------------------|----------|-----------------|---------------------|-----------------|--|
| Quarter   | Target %              | Actual % | days<br>overdue | days<br>overdue     | days<br>overdue |  |
|           |                       |          | (%)             | (%)                 | (%)             |  |
| September | 100.00                | 91.40    | 8.60            | 0.00                | 0.00            |  |
| December  | 100.00                | 96.68    | 3.32            | 0.00                | 0.00            |  |
| March     | 100.00                | 96.22    | 3.78            | 0.00                | 0.00            |  |
| June      | 100.00                | 86.61    | 12.45           | 0.94                | 0.00            |  |

No interest was paid on late payments.

#### 6. INVESTMENT PERFORMANCE

The Board through a Special Interest Arrangement with the Commonwealth Bank of Australia earned an average of 6.31%p.a. on its daily bank balances. In addition an average rate of interest of 6.98%p.a. was earned on investments held in Negotiable Certificates of Deposit.

### 7. INSURANCE AND RISK MANAGEMENT

Insurance activities were undertaken by the Department of Health Insurance cover, as follows:

- < Industrial Special Risks Policy to cover all buildings, plant and contents;
- < Comprehensive Motor Vehicle Insurance Policy;
- < Public/Liability Insurance Policy;
- < Personal Accident Policy.

Risk Management were as follows:-

- Regular preventive maintenance programs on all plant and equipment;
- < Security alarm system for premises occupied by the Board;
- Security entry system for access to the Board's building during office hours;
- < Disaster Recovery Plan for the computer system;
- < Off site back-up of computer data.

### 8. ANNUAL REPORT COSTS

This year the Board has planned to publish 50 copies of the Annual Report at an approximate cost of \$2.82 per copy (includes GST).



GPO BOX 12 Sydney NSW 2001

#### INDEPENDENT AUDITOR'S REPORT

#### **Dental Technicians Registration Board**

To Members of the New South Wales Parliament

I have audited the accompanying financial report of Dental Technicians Registration Board (the Board), which comprises the balance sheet as at 30 June 2008, the income statement, statement of recognised income and expense and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory notes.

### Auditor's Opinion

In my opinion, the financial report:

- presents fairly, in all material respects, the financial position of the Board as at 30 June 2008, and its financial performance and cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations)
- is in accordance with section 41B of the *Public Finance and Audit Act 1983* (the PF&A Act) and the Public Finance and Audit Regulation 2005.

My opinion should be read in conjunction with the rest of this report.

### The Board's Responsibility for the Financial Report

The members of the Board are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the PF&A Act. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Board's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of the Board, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### My opinion does not provide assurance:

- about the future viability of the Board,
- that it has carried out its activities effectively, efficiently and economically, or
- about the effectiveness of its internal controls.

### Independence

In conducting this audit, the Audit Office of New South Wales has complied with the independence requirements of the Australian Auditing Standards and other relevant ethical requirements. The PF&A Act further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General, and
- mandating the Auditor-General as auditor of public sector agencies but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their role by the possibility of losing clients or income.

Heath Lats-

Heather Watson Director, Financial Audit Services

24 October 2008 SYDNEY

# DENTAL TECHNICIANS REGISTRATION BOARD YEAR ENDED 30 JUNE 2008

### STATEMENT BY MEMBERS OF THE BOARD

Pursuant to section 41C(1B) Public Finance and Audit Act 1983, and in accordance with the resolution of the members of the Dental Technicians Registration Board, we declare on behalf of the Board that in our opinion:-

- The accompanying financial report exhibits a true and fair view of the financial position of the Dental Technicians Registration Board as at 30 June 2008 and financial performance for the year then ended.
- 2. The financial report has been prepared in accordance with the provisions of Australian Accounting Standards, Accounting Interpretations, the Public Finance and Audit Act, 1983, the Public Finance and Audit Regulation, 2005, and the Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial report to be misleading or inaccurate.

KW/HO, UP

## **INCOME STATEMENT**FOR THE YEAR ENDED 30 JUNE 2008

|                             | Notes | 2008<br>\$ | 2007<br>\$ |
|-----------------------------|-------|------------|------------|
| Revenue                     |       |            |            |
| Registration Fees           |       | 141,200    | 136,545    |
| Interest                    | 2     | 48,694     | 42,376     |
| Total Revenue               |       | 189,894    | 178,921    |
| Expenses                    |       |            |            |
| Personnel Services Expenses | 6(b)  | 95,641     | 80,577     |
| Operating Expenses          | 11    | 89,969     | 97,599     |
| Total Expenses              |       | 185,610    | 178,176    |
| Surplus for the year        |       | 4,284      | 745        |

The income statement should be read in conjunction with the accompanying notes.

### BALANCE SHEET AS AT 30 JUNE 2008

|                                  | Notes | 2008<br>\$ | 2007<br>\$ |
|----------------------------------|-------|------------|------------|
| Current Assets                   |       |            |            |
| Cash and Cash Equivalents        | 3     | 714,571    | 710,968    |
| Receivables                      | 4     | 4,726      | 2,986      |
| Total Current Assets             |       | 719,297    | 713,954    |
| Non Current Assets               |       |            |            |
| Motor vehicles                   | 5     | 570        | ~          |
| Furniture and Fittings           | 5     | 4,418      | 6,411      |
| Plant and Equipment              | 5     | 823        | 1,026      |
| Total Non Current Assets         |       | 5811       | 7,437      |
| Total Assets                     |       | 725,108    | 721,391    |
| Current Liabilities              |       |            |            |
| Payables                         | 7     | 14,669     | 18,751     |
| Fees in Advance                  |       | 132,967    | 130,087    |
| Provision for Personnel Services | 6(a)  | 8,583      | 7,948      |
| Total Current Liabilities        |       | 156,219    | 156,786    |
| Total Liabilities                |       | 156,219    | 156,786    |
| Net Assets                       |       | 568,889    | 564,605    |
| Equity                           |       |            |            |
| Accumulated Funds                | 8     | 568,889    | 564,605    |

The Balance Sheet should be read in conjunction with the accompanying notes.

## STATEMENT OF RECOGNISED INCOME AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2008

| Total Income and Expense Recognised              | Notes | 2008<br>\$                              | 2007<br>\$ |
|--|-------|---|------------|
| Directly in Equity                               |       | -                                       | -          |
| Surplus for the year                             |       | 4,284                                   | 745        |
|  |       | *************************************** |            |
| Total Income and Expense Recognised for the Year | 8     | 4,284                                   | 745        |

The statement of recognised income and expense should be read in conjunction with the accompanying notes.

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

|  | Notes | 2008<br>\$               | 2007<br>\$ |
|--|-------|--------------------------|------------|
| Cash flows from operating activities                             |       |                          |            |
| Receipts   |       |                          |            |
| Fees   |       | 144,111                  | 143,538    |
| Interest received  |       | 46,922                   | 42,443     |
| Payments   |       |                          |            |
| Operating Expenses   |       | (186,847)                | (178,095)  |
|  |       | <del>halility of a</del> | м-         |
| Net cash provided by operating activities                        | 9     | 4,186                    | 7,886      |
| Cash flows from investing activities                             |       |                          |            |
| Payments for plant and equipment                                 |       | (583)                    | (879)      |
| Proceeds from sales of plant and equipment                       |       | -                        | 91         |
| Net Cash (used in) investing activities                          |       | (583)                    | (788)      |
| Net increase/(decrease) in cash and cash equivalents             |       | 3,603                    | 7,098      |
| Cash and cash equivalents at the beginning of the financial year |       | 710,968                  | 703,870    |
| Cash and cash equivalents at the end of the financial year       | 3     | 714,571                  | 710,968    |

The cash flow statement should be read in conjunction with the accompanying notes.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### 1. ACCOUNTING POLICIES

### a. Reporting Entity

The Dental Technicians Registration Board as a reporting entity, performs the duties and functions contained in the Dental Technicians Registration Act 1975. The Board's financial affairs are administered by the Health Administration Corporation. These financial statements have been authorised for issue by the Board on 21 October 2008.

### b. Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and Interpretations (which include Australian equivalents to International Financial Reporting Standards (AEIFRS)), and the requirements of the Public Finance and Audit Act and Regulation and Treasurer's Directions. The financial report has been prepared on the basis of historical cost.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest dollar and are expressed in Australian currency.

### c. Capitalisation Thresholds

Non-current assets purchased by the Health Professionals Registration Boards costing over \$5000 are capitalised.

### d. Revenue Recognition

Revenue is measured at the fair value of the consideration or contribution received or receivable.

Registration Fees are progressively recognised as revenue by the Board as the annual registration period elapses.

Interest revenue is recognised as it is accrued, taking into account the effective yield on the financial asset.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

#### e. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where that amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables and payables.

Cash flows are included in the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

#### f. Insurance

The Board's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past experience.

### g. Acquisitions of Assets

All acquisitions of assets controlled by the Board are initially recorded at cost. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition.

Fair value means the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction.

Where payment for an item is deferred beyond normal credit terms, its costs is the cash price equivalent, ie. the deferred payment amount is effectively discounted at an asset-specific rate.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### h. Impairment of Property, Plant and Equipment

As a not for profit entity with no cash generating units, the Board is effectively exempted from AASB 136 Impairment of Assets and impairment testing. This is because AASB 136 modifies the recoverable amount test to the higher of fair value less costs to sell and depreciated replacement cost. This means that, for an asset already measured at fair value, impairment can only arise if selling costs are material. Selling costs are regarded as immaterial.

#### i. Maintenance

The costs of day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a component of an asset in which case the costs are capitalised and depreciated.

### j. Receivables

Loans and receivables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. An allowance for impairment of receivables is established when there is objective evidence that the Board will not be able to collect all amounts due. The amount of the allowance is the difference between the assets carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. Bad debts are written off as incurred.

### k. Payables

These amounts represent liabilities for goods and services provided to the Board and other amounts, including interest. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rates are measured at the original invoice amount where the effect of discounting is immaterial.

### 1. Depreciation

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amounts of each asset as it is consumed over its useful life to the Board.

Depreciation rates used are as follows:

Equipment 25% Furniture and Fittings 16% Motor Vehicles range between 26% and 29%

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

### m. Provision for Personnel Services

Cost charged to the Board represents a portion of the total cost charged by the Health Administration Corporation.

### n. Accounting standards issued but not yet operative

At the reporting date, a number of Accounting Standards adopted by the AASB had been issued but are not yet operative and have not been early adopted by the Board. The following is a list of these standards:

- AASB8 and AASB 2007-3 operating segments; (operates on or after 1 January 2009)
- AASB101 (Sept 2007) and AASB 2007-8 presentation of financial statements; (operates on or after 1 January 2009)
- AASB 123 (June 2007) and AASB 2007-6 borrowing costs; (operates on or after 1 January 2009)
- AASB 1004 (Dec 2007) contributions; (operates on or after 1 July 2008)
- AASB 1049 (Oct 2007) the whole of government and general government sector financial reporting; (operates on or after 1 July 2008)
- AASB 1050 (Dec 2007) administered items; (operates on or after 1 July 2008)
- AASB 1051 (Dec 2007) land under roads; (operates on or after 1 July 2008)
- AASB 2007–9 amendments arising from the review of AASs 27, 29 and 31; (operates on or after 1 July 2008)
- AASB 2008–1 share based payments; (operates on or after 1 January 2009)
- AASB 2008–2 puttable financial instruments; (operates on or after 15 January 2009)
- Interpretation 13 on customer loyalty programmes; (operates on or after 1 July 2008)
- Interpretation 1038 (Dec 2007) contribution by owners. (operates on or after 1 July 2008)

The initial application of these standards will have no impact on the financial results of the Board.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

#### 2. INTEREST

|                   | 2008<br>\$ | 2007<br>\$ |
|-------------------|------------|------------|
| Interest Revenue  | 48,694     | 42,376     |
| interest ivevenue |            |            |

The interest received from the Commonwealth Bank of Australia, was paid under a Special Interest Arrangement with the Bank which applied to all daily balances of bank accounts of all Health Professional Boards. In addition to daily balances receiving interest at a rate revised each week, the Bank also waived normal bank fees payable such as transaction fees, dishonoured cheques fees and charges applicable to overseas drafts. The average interest rate earned for the year was 6.31% p.a. (5.6 % p.a. in 2006/2007).

### 3. CASH AND CASH EQUIVALENTS

|                                    | 2008<br>\$ | 2007<br>\$ |
|------------------------------------|------------|------------|
| Cash at Bank                       | 164,571    | 160,968    |
| Negotiable Certificates of Deposit | 550,000    | 550,000    |
| Total                              | 714,571    | 710,968    |

### 4. RECEIVABLES

|                      | 2008<br>\$ | 2007<br>\$ |
|----------------------|------------|------------|
| Interest receivable  | 4,726      | 2,955      |
| Workers Compensation | -          | 31         |
| Total                | 4,726      | 2,986      |

No receivables are considered impaired.

## 5. MOTOR VEHICLES, FURNITURE AND FITTINGS, PLANT AND EQUIPMENT

The Board has an interest in plant and equipment used by all Health Professionals Registration Boards. Plant and equipment is not owned individually by the Board. The amount recognised in the financial report has been calculated based on the benefits expected to be derived by the Board.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### 6. PERSONNEL SERVICES

- (a) Relates to annual leave provision.
- (b) Personnel services are acquired from the Health Administration Corporation and the cost comprises of:

|                                  | 2008<br>\$ | 2007<br>\$ |
|----------------------------------|------------|------------|
| Salaries                         | 70,898     | 63,106     |
| Superannuation                   | 14,015     | 7,701      |
| Leave                            | 5,101      | 4,639      |
| Payroll tax                      | 5,377      | 4,844      |
| Workers Compensation Insurance   | 250        | 287        |
| Total personnel services expense | 95,641     | 80,577     |

### 7. PAYABLES

|                      | 2008<br>\$ | 2007<br>\$ |
|----------------------|------------|------------|
| Salaries and Oncosts | 7,195      | 5,667      |
| Trade Payables       | 7,474      | 13,084     |
| Total                | 14,669     | 18,751     |

### 8. ACCUMULATED FUNDS

|  | 2008<br>\$ | 2007<br>\$ |
|--|------------|------------|
| Total accumulated funds at the beginning of the year | 564,605    | 563,860    |
| Surplus for the year                                 | 4,284      | 745        |
| Total accumulated funds at the end of the year       | 568,889    | 564,605    |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### 9. NOTES TO THE CASH FLOW STATEMENT

9.1 Reconciliation of surplus for the year to cash flows from operating activities.

|   | 2008<br>\$ | 2007<br>\$ |
|---|------------|------------|
| Surplus for the year                                    | 4,284      | 745        |
| Depreciation  | 2,209      | 2,141      |
| (Increase)/Decrease in receivables                      | (1,740)    | 1,228      |
| Profit/(loss) on sale of asset                          | -          | (92)       |
| (Decrease)/increase in Provision for Personnel Services | 635        | 1,316      |
| (Decrease)/Increase in payables                         | (4082)     | (3,284)    |
| Increase/(decrease) in fees in advance                  | 2,880      | 5,832      |
| Net cash provided by/(used in) operating activities     | 4,186      | 7,886      |

<sup>9.2</sup> For the purposes of the cash flow statement, cash and cash equivalents include cash in the Bank and investments in Negotiable Certificates of Deposit with the Commonwealth Bank.

## 10. EXPENDITURE MANAGED THROUGH THE HEALTH ADMINISTRATION CORPORATION

The Board's accounts are managed by the Health Administration Corporation. The Health Administration Corporation has determined the allocation of costs to the Board and the basis of allocation. The costs may not include all costs associated with running the Board.

Salaries and associated oncosts are paid by the Health Administration Corporation. As from 17<sup>th</sup> March 2006 the staff were transferred to the Government Service and are listed in Chapter 1A of the Public Sector Employment and Management Act 2002. The Health Administration Corporation continues to pay for the staff and associated oncosts.

Details of transactions accounted for through the Health Administration Corporation are detailed below in Note 11.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

## 11. EXPENDITURE ACCOUNTED FOR THROUGH THE HEALTH ADMINISTRATION CORPORATION

|                                   | Notes | 2008<br>\$ | 2007<br>\$ |
|-----------------------------------|-------|------------|------------|
| Operating Expenses                |       | •          | •          |
| (a) Personnel Services            |       |            |            |
| Salaries & Associated Staff Costs | 6(b)  | 95,641     | 80,577     |
| (b)General Expenses               |       |            |            |
| Building Expenses                 |       | 8,662      | 8,296      |
| Subsistence & Transport           |       | 11,734     | 7,669      |
| Members Fees                      |       | 20,747     | 23,125     |
| Fees for Service                  |       | 14,429     | 28,919     |
| Post & Communications             |       | 5,050      | 4,698      |
| Printing & Stationery             |       | 2,503      | 2,394      |
| Plant & Equipment                 |       | 40         | 55         |
| Miscellaneous                     |       | 22,564     | 19,043     |
| Audit Fees (allocation)           | _     | 4,240      | 3,400      |
| Total General Expenses            | _     | 89,969     | 97,599     |
| Total Operating Expenses          | -     | 185,610    | 178,176    |

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### 12. FINANCIAL INSTRUMENTS

The Board's main risks arising from financial instruments are outlined below, together with the Board's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout this financial report.

The Board has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks.

### (a) Financial instrument categories

| Financial<br>Assets             | Note | Category   | Carrying<br>Amount | Carrying<br>Amount |
|---------------------------------|------|--|--------------------|--------------------|
| Class:                          |      |  | 2008<br>\$         | 2007<br>\$         |
| Cash and<br>Cash<br>Equivalents | 3    | N/A  | 714,571            | 710,968            |
| Receivables <sup>1</sup>        | 4    | Loans and receivables (at amortised cost)              | 4,726              | 2,986              |
| Financial<br>Liabilities        | Note | Category   | Carrying<br>Amount | Carrying<br>Amount |
| Class:                          |      |  | 2008<br>\$         | 2007<br>\$         |
| Payables <sup>2</sup>           | 7    | Financial liabilities<br>measured at<br>amortised cost | 14,669             | 18,751             |

#### Notes:

- 1.Excludes statutory receivables and prepayments (ie. not within scope of AASB 7)
- 2.Excludes statutory payables and unearned revenue (ie. not within scope of AASB 7)

### (b) Credit Risk

Credit Risk arises when there is the possibility of the Board's debtors defaulting on their contractual obligations, resulting in a financial loss to the Board. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Board, including cash, receivables, and authority deposits. No collateral is held by the Board. The Board has not granted any financial guarantees.

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008

### **Authority Deposits**

The Board has placed funds on deposit with the Commonwealth Bank. These deposits are fixed term deposits, the interest rate payable by Commonwealth Bank is negotiated initially and is fixed for the term of the deposit. The deposits at balance date were earning an interest rate of 7.49%, while over the year the weighted average interest rate was 6.98%. None of these assets are past due or impaired.

### (c) Liquidity risk

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in Treasurer's Direction 219.01. If trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. Treasurer's Direction 219.01 allows the Minister to award interest for late payment.

All payables are current and will not attract interest payments.

### 13. CONSULTANCY CHARGES

The Health Administration Corporation arranges for consultancy services on behalf of the boards it administers. During 2007/2008 consultancy costs were \$nil (\$ nil in 2006/2007).

### 14. SUBSEQUENT EVENTS

None to report.

### 15. CONTINGENT LIABILITIES

None to report.

### 16. COMMITMENTS

| Rental Charges        | 2008<br>\$ | 2007<br>\$ |
|-----------------------|------------|------------|
| Less than 1 year      | 7,638      | 6,590      |
| Between 1 and 5 years | 19,411     | 16,568     |
| Later than 5 years    | -          |            |
| Total                 | 27,049     | 23,158     |

The total commitments for 2007-08 include GST input tax credits of \$2,459 (\$2,104 in 2006/07).

# NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2008 17. BANK ACCOUNTS

The Board operates one bank account:

|                    | 2008<br>\$ | 2007<br>\$ |
|--------------------|------------|------------|
| Operating Account* | 164,571    | 160,968    |
|                    | 164,571    | 160,968    |

<sup>\*</sup> managed by the Health Administration Corporation on the Board's behalf

### 18. ANNOUNCEMENT REGARDING THE FUTURE OF THE BOARD

The Council of Australian Governments signed the Inter-governmental Agreement for a National Registration and Accreditation Scheme for nine Health Professions registered in all jurisdictions commencing in July 2010.

The accounts of the Dental Technicians Registration Board as at 30 June 2008 have been prepared on a going concern basis. The new national scheme is not scheduled to commence before July 2010, and the Board will continue in its current role for more than 12 months beyond the date of signing the accounts.

End of Audited Financial Report

### NEW SOUTH WALES DENTAL TECHNICIANS REGISTRATION BOARD

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